

SCHEDULE 2.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CHIEF'S COMMAND (ADMINISTRATION)

NATURE AND EXTENT OF SERVICES

The Houston Police Department is responsible for preservation of law and order within the corporate limits of the City. To accomplish this goal the Department is organized into nine service groups: The Chief's Command, Management Services, Professional Development, Technical Services, Special Investigations, Criminal Investigations, Tactical Support, Support Services and Special Divisions. The Chief's Command is responsible for the general administration and support of the Department. The five allocable functions are: Chief's Administration, Budget and Finance, Legal Services, Inspections, and Internal Affairs, and the allocation bases are: number of employees, size of operating expenditures, total number of billable hours, number of operational audits completed, and number of investigations, respectively.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$27,927,000			\$27,927,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CITYWIDE INDIRECT COSTS	61,904,633		61,904,633	
CHIEF'S COMMAND		5,652,211	5,652,211	
PROFESSIONAL DEVELOPMENT		1,188,550	1,188,550	
TECHNICAL SERVICES		1,002,753	1,002,753	
SUPPORT SERVICES		1,001,617	1,001,617	
Total allocated additions:	61,904,633	8,845,131	70,749,764	70,749,764
Total to be allocated:	\$89,831,633 =====	\$8,845,131 =====		\$98,676,764 =====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Schedule of costs to be
allocated by function

	Total General & admin	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
Wages & benefits									

SALARIES & WAGES	\$16,939,000	\$2,516,000	\$1,487,000	\$1,020,000	\$767,000	\$1,032,000	\$510,000	\$3,952,000	\$5,655,000
FRINGE BENEFITS	4,746,000	743,000	455,000	269,000	201,000	246,000	157,000	983,000	1,692,000
Other expense and cost									

SUPPLIES	279,000	19,000	171,000	17,000	2,000	32,000	5,000	6,000	27,000
OTHER EXPENSES	5,963,000	74,000	5,670,000	109,000	2,000	54,000	15,000	28,000	11,000
CAPITAL OUTLAY									
SERVICES									
Departmental									
Expenditures	27,927,000	3,352,000	7,783,000	1,415,000	972,000	1,364,000	687,000	4,969,000	7,385,000
Functional cost	27,927,000	3,352,000	7,783,000	1,415,000	972,000	1,364,000	687,000	4,969,000	7,385,000
Additions: 1st									
Others	61,904,633	9,194,879	5,434,334	3,727,654	2,803,049	3,771,508	1,863,827	14,442,831	20,666,551
Allocable costs	89,831,633	12,546,879	13,217,334	5,142,654	3,775,049	5,135,508	2,550,827	19,411,831	28,051,551
Unallocated	(35,737,886)					(5,135,508)	(2,550,827)		(28,051,551)
1st Allocation	54,093,747	12,546,879	13,217,334	5,142,654	3,775,049			19,411,831	
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Additions: 2nd									
Others	8,845,131	1,313,794	776,475	532,619	400,509	538,885	266,310	2,063,638	2,952,901
Allocable costs	8,845,131	1,313,794	776,475	532,619	400,509	538,885	266,310	2,063,638	2,952,901
Unallocated	(3,758,096)					(538,885)	(266,310)		(2,952,901)
2nd Allocation	5,087,035	1,313,794	776,475	532,619	400,509			2,063,638	
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City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Schedule of costs to be
allocated by function

	Total General & admin	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
Total allocated	\$59,180,782	\$13,860,673	\$13,993,809	\$5,675,273	\$4,175,558			\$21,475,469	
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City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
CHIEF'S C ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	465	6.478	\$812,803		\$812,803		\$812,803
PROFESSIONAL DEV	337	4.694	589,064		589,064	65,954	655,018
TECHNICAL SVCS	966	13.457	1,688,532		1,688,532	189,055	1,877,587
SUPPORT SVCS	197	2.744	344,349		344,349	38,555	382,904
POLICE-CITY MARS	99	1.379	173,048		173,048	19,375	192,423
POLICE LAW ENF.	4,859	67.692	8,493,353		8,493,353	950,950	9,444,303
POLICE-AVIATION	235	3.273	410,771		410,771	45,992	456,763
POLICE AUTO DEAL	20	0.283	34,959		34,959	3,913	38,872
Subtotal	7,178	100.000	12,546,879		12,546,879	1,313,794	13,860,673
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Total	7,178	100.000	\$12,546,879		\$12,546,879	\$1,313,794	\$13,860,673
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(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
BUDGET & FINAN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	27,926	6.530	\$863,142		\$863,142		\$863,142
PROFESSIONAL DEV	18,849	4.407	582,589		582,589	36,616	619,205
TECHNICAL SVCS	51,071	11.942	1,578,513		1,578,513	99,211	1,677,724
SUPPORT SVCS	15,045	3.518	465,014		465,014	29,227	494,241
POLICE-CITY MARS	6,176	1.444	190,889		190,889	11,998	202,887
POLICE-PARKS DIV	54	0.012	1,669		1,669	105	1,774
POLICE LAW ENF.	300,775	70.335	9,296,413		9,296,413	584,290	9,880,703
POLICE-AVIATION	5,947	1.390	183,811		183,811	11,553	195,364
POLICE AUTO DEAL	1,789	0.422	55,294		55,294	3,475	58,769
Subtotal	427,632	100.000	13,217,334		13,217,334	776,475	13,993,809
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Total	427,632	100.000	\$13,217,334		\$13,217,334	\$776,475	\$13,993,809
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(A) Alloc basis: OPER. EXP., WITH ADJ. FOR POLICE - AVIATION

Source: EXPENDITURE REPORT

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	12,060	50.599	\$2,602,182		\$2,602,182		\$2,602,182
PROFESSIONAL DEV	360	1.510	77,677		77,677	16,285	93,962
TECHNICAL SVCS	1,404	5.890	302,941		302,941	63,513	366,454
SUPPORT SVCS	99	0.415	21,361		21,361	4,478	25,839
SPECIAL D. - ADM	8	0.037	1,726		1,726	363	2,089
POLICE LAW ENF.	9,901	41.541	2,136,335		2,136,335	447,890	2,584,225
POLICE-AVIATION	2	0.008	432		432	90	522
Subtotal	23,834	100.000	5,142,654		5,142,654	532,619	5,675,273
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Total	23,834	100.000	\$5,142,654		\$5,142,654	\$532,619	\$5,675,273
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(A) Alloc basis: NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
INSPECTIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	3	30.000	\$1,132,515		\$1,132,515		\$1,132,515
TECHNICAL SVCS	2	20.000	755,010		755,010	114,431	869,441
SUPPORT SVCS	1	10.000	377,505		377,505	57,216	434,721
POLICE LAW ENF.	4	40.000	1,510,019		1,510,019	228,862	1,738,881
Subtotal	10	100.000	3,775,049		3,775,049	400,509	4,175,558
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Total	10	100.000	\$3,775,049		\$3,775,049	\$400,509	\$4,175,558
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(A) Alloc basis: NUMBER OF AUDITS

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
INTERNAL AFFAIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	42	1.244	\$241,569		\$241,569		\$241,569
PROFESSIONAL DEV	40	1.185	230,066		230,066	24,766	254,832
TECHNICAL SVCS	352	10.429	2,024,582		2,024,582	217,942	2,242,524
SUPPORT SVCS	26	0.770	149,543		149,543	16,098	165,641
POLICE-CITY MARS	44	1.303	253,073		253,073	27,243	280,316
POLICE LAW ENF.	2,849	84.414	16,386,461		16,386,461	1,763,968	18,150,429
POLICE-AVIATION	17	0.503	97,778		97,778	10,526	108,304
POLICE AUTO DEAL	5	0.152	28,759		28,759	3,095	31,854
Subtotal	3,375	100.000	19,411,831		19,411,831	2,063,638	21,475,469
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Total	3,375	100.000	\$19,411,831		\$19,411,831	\$2,063,638	\$21,475,469
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(A) Alloc basis: # OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Departmental Cost
Allocation Summary

	Total	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	INTERNAL AFFAIR
CHIEF'S COMMAND	\$5,652,211	\$812,803	\$863,142	\$2,602,182	\$1,132,515	\$241,569
PROFESSIONAL DEV	1,623,017	655,018	619,205	93,962		254,832
TECHNICAL SVCS	7,033,730	1,877,587	1,677,724	366,454	869,441	2,242,524
SUPPORT SVCS	1,503,346	382,904	494,241	25,839	434,721	165,641
SPECIAL D. - ADM	2,089			2,089		
POLICE-CITY MARS	675,626	192,423	202,887			280,316
POLICE-PARKS DIV	1,774		1,774			
POLICE LAW ENF.	41,798,541	9,444,303	9,880,703	2,584,225	1,738,881	18,150,429
POLICE-AVIATION	760,953	456,763	195,364	522		108,304
POLICE AUTO DEAL	129,495	38,872	58,769			31,854
Direct Billed						
Total	\$59,180,782 =====	\$13,860,673 =====	\$13,993,809 =====	\$5,675,273 =====	\$4,175,558 =====	\$21,475,469 =====